

**Government of West Bengal**  
Finance Department  
(Audit Branch)

No. 5315-F(P<sub>2</sub>)/FA/N/2M/50/23(N.B)

Dated, Howrah, the 14<sup>th</sup> September, 2023

**MEMORANDUM**

Guidelines for revision of retirement benefits, inter alia, of the employees of certain State Government undertakings, Statutory Bodies, Corporations etc. have been laid down vide Para 2(X) of Finance Department's Order No. 6446(65)-F(P<sub>2</sub>) dated 29.11.2019. A number of references have been received for modifications of the guidelines regarding payment of gratuity as laid down therein. The questions of enhancement of ceiling on gratuity payable under the Payment of Gratuity Act, 1972 conforming to the statutory ceiling and uniformity of basis of calculation of gratuity payable to all three categories of employees covered by the above paragraph, was under consideration of this Government for sometime past.

2. After careful consideration of all aspects of the matter, the Governor is pleased to decide that the following guidelines shall be followed in the matter of revision of gratuity payable to the employees of those organizations:

- a. For the employees who are covered under the Payment of Gratuity Act, 1972, the amount of gratuity payable to an employee under the said Act shall not exceed Rupees twenty lakh with effect from 29.03.2018;
  - b. The amount of gratuity payable to an employee covered by the Payment of Gratuity Act, 1972 shall be calculated on the basis of **notional revised pay in relaxation of normal rules** subject to such ceiling as applicable on the date of his / her retirement / death in case he / she retired / died between 01.01.2016 and 31.12.2019;
  - c. In the case of those employees who are not covered under the Payment of Gratuity Act, 1972, the ceiling on gratuity, as has been enhanced by Para 2(X)(b) of Order No. 6446(65)-F(P<sub>2</sub>) dated 29.11.2019, shall remain unchanged. The amount of gratuity payable to such an employee shall be calculated on the basis of **notional revised pay in relaxation of normal rules** subject to such ceiling as applicable on the date of his / her retirement / death in case he / she retired / died between 01.01.2016 and 31.12.2019;
3. All other terms and conditions of Para 2(X) of order No. 6446(65)-F(P<sub>2</sub>) dated 29.11.2019 shall remain unaltered.
4. This is issued in partial modification of Para 2(X) of Order No. 6446(65)-F(P<sub>2</sub>) dated 29.11.2019.

**Sd/- Dr. Manoj Pant**  
Additional Chief Secretary to the  
Government of West Bengal.

Copy forwarded for information and necessary action to:-

01. The Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place [West] Kolkata – 700 001.
02. The Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place [West] Kolkata – 700 001.
03. The Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector-I, Salt Lake, Kolkata – 700 064.
04. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_  
\_\_\_\_\_ Department.
05. Director, \_\_\_\_\_
06. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8 Lyons Range, 3<sup>rd</sup> Floor, Kolkata – 700 001.
07. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700 012.
08. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Johar Building, P-1, Hyde Lane, Kolkata – 700 073.
09. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, SGO Complex, 5<sup>th</sup> & 6<sup>th</sup> Floor, Plot No. 9, DF Block, Sector-I, Salt Lake City, Kolkata- 700 064.
10. The Commissioner, \_\_\_\_\_ Division
11. The District Magistrate/ District Judge / Superintendent of Police  
\_\_\_\_\_
12. The Sub-Divisional Officer, \_\_\_\_\_
13. The Treasury Officer, \_\_\_\_\_
14. Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Resolution in the Finance Department, Website.
15. Office Copy.



**Additional Secretary to the  
Government of West Bengal.**